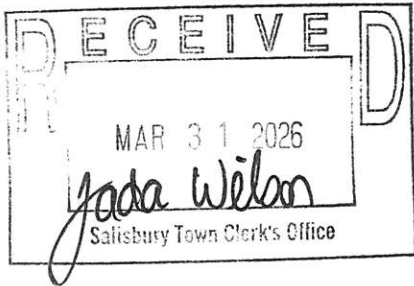


SALISBURY CENTRAL SCHOOL



2026-2027 BUDGET
An Itemized Estimate of Expenditures
For the Public Hearing on April 27, 2026

BOARD OF EDUCATION MEMBERS

Mr. David Valcin, Chair
Dr. Natalia Smirnova, Vice-Chair
Ms. Lauren Brown, Secretary
Mr. Barrett Prinz
Mrs. Elizabeth Dittmer
Mrs. Lucia Philipp
Mr. Peter Becket

Ms. Melony Brady-Shanley
Superintendent of Schools

Dr. Jeanine Rose
Assistant Superintendents of Schools

Mrs. Stephanie Magyar
Principal

Mr. John Conklin
Assistant Principal

3/31/2026

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2026-2027			2024-2025	2025-2026	2026-2027	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2025-26 to 2026-27	% CHANGE
<u>SERIES 4100 - EDUCATIONAL SALARIES</u>							
1	100	Certified Staff	2,679,992	2,829,635	2,901,821	72,186	
		Title One	94,380	50,000	75,000	25,000	
2	120	Extra Duty	44,957	48,514	48,534	20	
3	130	Substitutes	106,848	14,950	20,250	5,300	
4		Permanent Substitute		24,300	37,800	13,500	
5	140	Paraeducators	282,600	296,651	306,131	9,480	
6		Cafeteria		24,157	24,883	726	
7	145	Nurse	67,150	68,471	73,807	5,336	
8	150	Other: ELL/504	-	1,524	1,524		
9	160	Principal	159,650	161,200	167,648	6,448	
10		Principal Annuity		4,836	6,706	1,870	
11	170	Assistant Principal	124,510	126,979	130,611	3,632	
12		Assistant Principal Annuity		2,100	2,169	69	
Sub-total Educational Salaries			3,560,087	3,653,317	3,796,884	143,567	3.93
<u>SERIES 4110 - SUPPORT SALARIES</u>							
13	200	Secretarial	158,542	166,247	171,179	4,932	
14	205	Secretarial Overtime	10,425	4,106	4,230	124	
15	210	Custodians	299,431	315,934	325,291	9,357	
16	215	Custodial Overtime	6,247	5,745	5,918	173	
17	220	Finance/Admin. Specialist	46,215	55,966	57,921	1,955	
18	225	Finance/Admin. Specialist Overtime	8,488	2,429	2,499	70	
19	230	Computer Technician	49,488	49,771	51,247	1,476	
20	235	Computer Technician Overtime	61	-	-	-	
Sub-total Support Salaries			578,897	600,198	618,285	18,087	3.01
TOTAL 4100 SERIES			4,138,984	4,253,515	4,415,169	161,654	3.80
<u>SERIES 4200 - BENEFITS</u>							
21	100	Health Insurance-Teachers	629,787	745,116	850,727	105,611	
22	110	Health Insurance-Support	216,187	286,676	249,500	(37,176)	
23	120	Pensions	129,871	84,109	87,935	3,826	
24	130	Life Insurance	10,723	7,295	7,812	517	
		Short Term Disability Insurance		4,665	4,665	(0)	
25	140	FICA & Medicare	125,912	136,220	144,889	8,669	
26	150	Tuition Reimbursement	-	5,000	10,000	5,000	
27	160	Unemployment	194	200	200	-	
28	170	Workers Compensation	19,440	19,443	19,443	-	
TOTAL 4200 SERIES			1,132,114	1,288,724	1,375,169	86,445	6.71

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2026-2027			2024-2025	2025-2026	2026-2027	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2025-26 to 2026-27	% CHANGE
<u>SERIES 4300 - PURCHASED SERVICES EDUCATIONAL</u>							
29	100	Instructional	20,299	23,137	33,692	10,555	
30	110	Curriculum & Development/Training	13,611	25,000	15,000	(10,000)	
31	120	Technology Training	-	1,000	1,000	-	
32	130	Testing-Students	302	725	725	-	
33	140	Summer School	6,905	18,000	11,164	(6,836)	
34	160	Tutoring/Homebound/Outplaced	6,264	7,500	7,500	-	
<i>Sub-total Purchased Services Educational</i>			47,381	75,362	69,081	(6,281)	(8.33)
<u>SERIES 4330 - PURCHASED SERVICES SUPPORT</u>							
35	205	Medical Advisor	2,000	2,040	2,040	-	
36	220	Network Support	31,980	36,890	42,493	5,603	
37	225	Technology Contracts	67,308	64,619	75,214	10,595	
38	230	Leasing Contracts	25,034	32,410	35,910	3,500	
39	240	Transportation Contract	319,532	341,300	360,213	18,913	
40	244	Transportation-Field Trips	30,860	31,020	32,346	1,326	
41	250	Lunch Program	6,886	38,400	38,000	(400)	
42	255	Frontline	3,730	3,990	3,990	-	
43	270	Travel - Professional Staff	700	1,000	1,000	-	
44	275	Professional Training - Support Staff	644	1,000	1,000	-	
45	280	BOE Approved Programs	1,462	600	1,200	600	
46	285	Middle School Athletics & Activities Program	59,555	55,889	73,198	17,309	
<i>Sub-total Purchased Services Support</i>			553,029	609,158	666,604	57,446	9.43
<u>SERIES 4360 - PURCHASED SERVICES BUILDING/ADMINISTRATION</u>							
47	300	Consultant/Engineer	619	2,000	2,000	-	
48	301	Audit Services	5,000	5,000	5,000	-	
49	302	Legal Fees	1,743	3,000	3,000	-	
50	310	Copier/Printer Overages	4,379	2,500	2,500	-	
51	320	Insurance - LAP	19,188	25,838	18,164	(7,674)	
52	322	Insurance-Sports	594	950	950	-	
53	330	Dues & Fees	5,094	7,880	8,096	216	
54	332	Classified Ads	847	750	750	-	
55	334	Internet	9,668	12,246	13,992	1,746	
56	336	Postage	1,453	2,000	2,000	-	
57	338	Printing	439	500	500	-	
58	340	Telephone	17,020	17,268	17,400	132	
59	342	Water & Sewer	7,083	8,000	8,000	-	
60	344	Maintenance Contracts	44,907	74,497	85,749	11,252	

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2026-2027			2024-2025	2025-2026	2026-2027	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2025-26 to 2026-27	% CHANGE
61	346	Oil Burners/AC Service	9,322	9,322	9,322	-	
62	348	Heating Controls	16,889	16,897	20,844	3,947	
63	350	Snow Plowing	11,200	11,200	11,200	-	
64	355	Asbestos Management	4,950	500	500	-	
65	360	Rubbish Removal	13,092	12,387	13,100	713	
66	365	Travel-BOE	384	1,000	1,000	-	
67	370	Grounds/Landscaping	43,754	50,025	54,786	4,761	
68	375	Emergency	-	1,000	1,000	-	
69	380	Miscellaneous Purchased Services	1,714				
70	390	Repairs - Musical Instruments	2,390	2,130	2,130	-	
Sub-total Purchased Services Building/Admin.			221,729	266,890	281,983	15,093	5.66
TOTAL 4300 SERIES			822,139	951,410	1,017,668	66,258	6.96
<u>SERIES 4400 - SUPPLIES-EDUCATIONAL</u>							
71	100	Art	4,026	4,200	4,200	-	
72	102	SEL (Social Emotional Learning)			200	200	
73	104	English Language Arts	5,786	6,350	6,350	-	
74	106	English Language Instruction	-	100	100	-	
75	108	Enrichment (LAE/MASE)	144	1,000	1,200	200	
76	110	Humanities	0	0	1,000	1,000	
77	112	Learning Commons Books-ES & MS	7,043	7,000	8,300	1,300	
78	114	Learning Commons Books - MS	635	1,300	-	(1,300)	
79	116	Maker Space	1,531	1,500	1,500	-	
80	118	Math	7,710	9,000	9,000	-	
81	120	Music	3,176	2,583	3,083	500	
82	122	Physical Education	865	865	865	-	
83	124	Professional Materials	135	500	500	-	
84	126	Science	2,740	3,200	3,200	-	
85	128	Social Studies	462	500	500	-	
86	130	Special Education	127	250	250	-	
87	132	Special & Innovative	-	525	525	-	
88	134	Technology	1,056	900	1,200	300	
89	136	Textbooks	1,998	1,000	1,000	-	
90	138	World Language	267	700	700	-	
Sub-total Supplies-Educational			37,701	41,473	43,673	2,200	5.30
<u>SERIES 4440 - SUPPLIES-EDUCATIONAL SUPPORT</u>							
91	200	Nurse	2,284	3,100	3,100	-	
92	210	General Supplies	22,231	25,000	25,000	-	
93	215	Learning Commons	947	900	900	-	
94	220	New Technology	5,305	4,800	2,000	(2,800)	
95	225	Replacement Technology	34,955	20,500	20,264	(236)	
Sub-total Supplies-Educational Support			65,722	54,300	51,264	(3,036)	(5.59)

3/31/2026

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2026-2027			2024-2025	2025-2026	2026-2027	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2025-26 to 2026-27	% CHANGE
<u>SERIES 4460 - SUPPLIES-BUILDING/ADMINISTRATION</u>							
96	300	Heating Oil-Lower Building	14,627	18,900	18,900	-	
97	305	Heating Oil-Upper Building	96,175	81,000	81,000	-	
98	310	Electric-Lower Building	16,436	18,200	18,200	-	
99	315	Electric-Upper Building	68,866	66,680	66,680	-	
100	320	Propane-Garage/Shed	2,044	1,500	2,000	500	
101	330	Custodial	30,254	12,000	12,000	-	
102	335	Maintenance	13,583	15,000	15,000	-	
103	340	Safety/Security			500	500	
104	345	Office	1,766	1,750	1,750	-	
105	350	BOE	2,205	1,500	1,500	-	
106	355	Graduation	1,438	1,560	1,625	65	
107	360	Meetings	2,303	3,000	3,000	-	
108	370	Code Compliance	-	50	50	-	
<i>Sub-total Supplies-Building/Administration</i>			249,697	221,140	222,205	1,065	0.48
TOTAL 4400 SERIES			353,120	316,913	317,142	229	0.07
<u>SERIES 4500 - IMPROVEMENTS SITE</u>							
109	100	New	-	-	-	-	
110	110	Replacement	-	-	-	-	
111	190	Repairs	470	5,000	5,000	-	
<i>Sub-total Improvements Site</i>			470	5,000	5,000	-	-
<u>SERIES 4510 - IMPROVEMENTS LOWER BUILDING</u>							
112	200	New	-	-	-	-	
113	210	Replacement	-	-	-	-	
114	230	Educational	150	737	-	(737)	
115	240	Furniture/Fixtures	310	-	160	160	
116	290	Repairs	12,750	4,000	4,000	-	
<i>Sub-total Improvements Lower Building</i>			13,210	4,737	4,160	(577)	(12.18)
<u>SERIES 4520 - IMPROVEMENTS UPPER BUILDING</u>							
117	300	New	-	-	-	-	
118	310	Replacement	-	-	-	-	
119	330	Educational	913	689	325	(364)	
120	340	Furniture/Fixtures	6,137	1,150	3,872	2,722	
121	390	Repairs	53,965	25,000	25,000	-	
<i>Sub-total Improvements Upper Building</i>			61,015	26,839	29,197	2,358	8.79
TOTAL 4500 SERIES			74,695	36,576	38,357	1,781	4.87

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2026-2027			2024-2025	2025-2026	2026-2027	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2025-26 to 2026-27	% CHANGE
<u>SERIES 4600 - RESERVES</u>							
122	100	Transfers	-	10	10	-	
123	200	Capital Reserve	-	50,000	50,000	-	-
TOTAL 4600 SERIES			-	50,010	50,010	-	-
124	4100	Salaries	4,138,984	4,253,515	4,415,169	161,654	3.80
125	4200	Benefits	1,132,114	1,288,724	1,375,169	86,445	6.71
126	4300	Purchased Services	822,139	951,410	1,017,668	66,258	6.96
127	4400	Supplies	353,120	316,913	317,142	229	0.07
128	4500	Improvements	74,695	36,576	38,357	1,781	4.87
129	4600	Reserves	-	50,010	50,010	-	-
Total Salisbury Central Budget			6,521,052	6,897,148	7,213,515	316,367	4.59
TOTAL SALISBURY CENTRAL SCHOOL BUDGET				6,897,148	7,213,515	316,367	4.59
<u>SERIES 4700 - REGIONAL TUITION</u>							
130	100	H.V.R.H.S.	2,390,537	2,681,850	2,618,148	(63,702)	(2.38)
131	200	Pupil Services	1,636,308	1,705,592	1,762,110	56,518	3.31
132	300	R.S.S.C.	381,168	393,651	418,669	25,018	6.36
TOTAL REGIONAL TUITION			4,408,013	4,781,093	4,798,927	17,834	0.37
TOTAL TOWN EDUCATION BUDGET			10,929,064	11,678,241	12,012,442	334,201	2.86